

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Westfield-Washington Schools (3030)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$0	\$0	n/a	n/a
	11100 Elementary	\$2,535,076	\$6,408,131	\$7,310,909	188%	14%
	11200 Middle/Junior High	\$1,044,510	\$3,522,913	\$3,952,032	278%	12%
	11300 High School	\$1,121,217	\$3,083,013	\$3,388,857	202%	10%
	11450 Consumer and Homemaking	\$973	\$0	\$0	-100%	n/a
	11470 Business Education	\$0	\$0	\$3,000	n/a	n/a
	11480 Industrial Education A	\$0	\$0	\$0	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$96,187	\$7,196	n/a	-93%
	11920 Project 4R	\$26,266	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$23,651	\$22,223	\$23,653	0%	6%
	12150 High Ability Students	\$0	\$14,274	\$155,598	n/a	> 500%
	12210 Mild Mental Handicap	\$273,002	\$1,586,185	\$1,718,764	> 500%	8%
	12350 Homebound	\$31,347	\$25,844	\$33,240	6%	29%
	12510 Communication Disorder	\$82,544	\$337,704	\$410,446	397%	22%
	12520 Compensatory	\$1,500	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$51,493	\$222,238	\$184,431	258%	-17%
	12900 Other Special Programs	\$9,937	\$17,303	\$167,378	> 500%	> 500%
	13600 Special Interest Programs	\$0	\$407	\$0	n/a	-100%
	14100 Elementary	\$1,126	\$0	\$0	-100%	n/a
	14300 High School	\$18,952	\$0	\$0	-100%	n/a
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$0	\$7,607	\$9,401	n/a	24%
	16200 Preventive Remediation	\$50,201	\$73,262	\$99,511	98%	36%
	22220 School Library	\$187,071	\$480,399	\$599,690	221%	25%
	22230 Audiovisual	\$1,267	\$14,207	\$15,092	> 500%	6%
	22290 Other Education Media Services	\$4,082	\$41,009	\$12,372	203%	-70%
	24100 Office of the Principal Services	\$549,658	\$1,747,377	\$2,042,120	272%	17%
	25820 Textbooks and Repairs	\$185,962	\$433,567	\$629,477	238%	45%
	25840 Other Textbook Rental Services	\$6,000	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$149,800	\$0	n/a	-100%
	26497 Teachers Retirement Fund	\$41,756	\$1,249,053	\$1,389,426	> 500%	11%
	41300 Area Vocational Schools	\$77,376	\$94,360	\$111,840	45%	19%
	41400 Joint Services and Supply	\$714,183	\$855,910	\$959,048	34%	12%
Student Academic Achievement Total		\$7,039,150	\$20,482,978	\$23,223,480	230%	13%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$44,039	\$0	n/a	-100%
	21210 Service Area Direction	\$28,270	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$162,299	\$609,792	\$765,797	372%	26%
	21340 Nurse Services	\$70,362	\$194,095	\$247,950	252%	28%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Westfield-Washington Schools (3030)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	21390 Other Health Services	\$23,727	\$35,658	\$51,608	118%	45%
	21420 Psychological Testing	\$4,534	\$10,342	\$13,685	202%	32%
	21610 Service Area Direction	\$89,622	\$84,037	\$89,358	0%	6%
	22110 Service Area Direction	\$4,022	\$166,214	\$170,953	> 500%	3%
	22120 Instruction & Curriculum Development	\$15,570	\$13,196	\$14,839	-5%	12%
	22130 Instructional Staff Training Services	\$6,759	\$117,458	\$147,072	> 500%	25%
	22190 Instructional Staff Training Services - Other	\$340	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$31,084	\$27,350	\$23,317	-25%	-15%
	23120 Service Area Assistants	\$27,735	\$47,340	\$49,181	77%	4%
	23190 Other Governing Body Services	\$25,123	\$10,628	\$14,530	-42%	37%
	23210 Office of the Superintendent	\$216,857	\$320,925	\$388,872	79%	21%
	23220 Community Relations	\$2,118	\$94,491	\$85,554	> 500%	-9%
	23290 Other Executive Administrative Services	\$113	\$22,180	\$748	> 500%	-97%
	24900 Other Support Services - School Admin.	\$54,550	\$158,261	\$164,543	202%	4%
	26450 Health Services	\$2,247	\$2,851	\$3,562	59%	25%
	26700 Technology Coordinator	\$0	\$29,970	\$31,881	n/a	6%
	26710 Technology Support and Maintenance	\$0	\$1,071,135	\$1,781,271	n/a	66%
Student Instructional Support Total		\$765,331	\$3,059,960	\$4,044,721	428%	32%
Overhead and Operational						
	23150 Legal Services	\$0	\$8,372	\$3,876	n/a	-54%
	23160 Promotion Expenses	\$0	\$1,221	\$3,734	n/a	206%
	23230 Staff Relations and Negotiations	\$600	\$65,816	\$70,970	> 500%	8%
	25110 Office of the Business Manager	\$0	\$80,224	\$75,637	n/a	-6%
	25210 Service Area Direction	\$0	\$31,213	\$29,741	n/a	-5%
	25240 Payroll Services	\$38,672	\$179,564	\$187,996	386%	5%
	25291 Refund of Revenue	\$157,146	\$52,269	\$212,028	35%	306%
	25292 Petty Cash	\$0	\$400	\$450	n/a	13%
	25295 Bank Service Charge	\$0	\$15,145	\$39,297	n/a	159%
	25296 Cash Change	\$460	\$1,790	\$1,505	227%	-16%
	25360 Rent of Buildings & Equipment	\$86,521	\$196,500	\$200,677	132%	2%
	25420 Maintenance of Buildings	\$1,380,786	\$3,714,150	\$4,923,771	257%	33%
	25430 Maintenance of Grounds	\$4,041	\$0	\$0	-100%	n/a
	25440 Maintenance of Equipment	\$1,056,053	\$2,108,958	\$3,255,162	208%	54%
	25460 Security Services	\$0	\$65,146	\$71,676	n/a	10%
	25470 Insurance (other than buses)	\$79,844	\$402,453	\$281,456	253%	-30%
	25510 Service Area Direction	\$127,119	\$125,234	\$132,937	5%	6%
	25520 Vehicle Operation	\$459,606	\$938,968	\$1,013,163	120%	8%
	25530 Monitoring Services	\$75,441	\$108,526	\$117,700	56%	8%
	25540 Vehicle Servicing and Maintenance	\$227,531	\$567,046	\$653,088	187%	15%
	25550 Purchase of School Buses	\$195,082	\$242,630	\$1,232,110	> 500%	408%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Westfield-Washington Schools (3030)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25560 Insurance on Buses	\$20,155	\$3,574	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$36,715	\$77,619	\$79,078	115%	2%
	25591 Bus Driver Training	\$0	\$267	\$2,660	n/a	> 500%
	25620 Food Preparation and Dispensing	\$572,175	\$918,081	\$1,009,732	76%	10%
	25640 Food Purchases	\$0	\$627,310	\$713,134	n/a	14%
	25690 Other Food Services	\$16,801	\$0	\$0	-100%	n/a
	25920 Ditch Assessments	\$1,824	\$124	\$1,188	-35%	> 500%
	25950 Other Assessments	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$1,330	\$2,818	\$5,721	330%	103%
	26499 Other	\$0	\$40,217	\$33,776	n/a	-16%
	26900 Other Staff Services	\$0	\$561,321	\$308,747	n/a	-45%
	32000 Community Recreation	\$9,522	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$236,769	\$185,185	\$188,441	-20%	2%
	39100 High School Band Uniforms	\$29	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$9,587	\$11,700	\$15,667	63%	34%
	49200 Scholarships	\$12,340	\$37,100	\$56,505	358%	52%
	52200 Temporary Loans, INTEREST ON DEBT	\$56,440	\$172,385	\$187,071	231%	9%
Overhead and Operational Total		\$4,862,589	\$11,543,328	\$15,108,693	211%	31%
Nonoperational						
	25320 Land Acquisition and Development	\$173,953	\$0	\$0	-100%	n/a
	25330 Professional Services	\$65,362	\$24,780	\$63,893	-2%	158%
	25350 Building Acquisition/Construction/Improvement	\$304,986	\$0	\$0	-100%	n/a
	25355 Sports Facilities	\$0	\$0	\$0	n/a	n/a
	25370 Purchase of Moveable Equipment	\$246,194	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$280,946	\$338,904	\$715,984	155%	111%
	25390 Other Facilities Acquisition & Construction	\$33,760	\$0	\$350,000	> 500%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$402,189	\$454,730	n/a	13%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$0	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$95,329	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$4,370,594	\$13,507,500	\$11,917,000	173%	-12%
	53150 Buildings - Interest	\$0	\$0	\$4,658,138	n/a	n/a
	53400 Other Lease Rental Interest Principal	\$0	\$0	\$19,712	n/a	n/a
	53450 Other Lease Rental	\$0	\$0	\$5,650	n/a	n/a
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$6,565	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$255,510	\$187,086	\$177,920	-30%	-5%
Nonoperational Total		\$5,737,869	\$14,460,459	\$18,458,355	222%	28%
prorated						
	26491 PERF	\$72,632	\$0	\$0	-100%	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Westfield-Washington Schools (3030)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26492 Social Security	\$588,287	\$1,527,947	\$1,711,025	191%	12%
	26494 Group Insurance	\$541,984	\$2,806,652	\$3,500,727	> 500%	25%
	26496 Unemployment Compensation	\$184	\$1,863	\$27,758	> 500%	> 500%
	26498 Severance/Early Retirement Pay	\$0	\$0	\$350,257	n/a	n/a
prorated Total		\$1,203,088	\$4,336,462	\$5,589,767	365%	29%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$7,972,802	\$23,962,781	\$27,696,066	247%	16%	40.7%	44.5%	41.7%
Student Instructional Support	\$860,789	\$3,518,434	\$4,663,144	442%	33%	4.4%	6.5%	7.0%
Overhead and Operational Nonoperational	\$5,014,523	\$11,941,514	\$15,607,451	211%	31%	25.6%	22.2%	23.5%
Grand Total	\$19,608,027	\$53,883,187	\$66,425,016	239%	23%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	45.1%	51.0%	48.7%